



Economic and Social Council

Distr.
LIMITED

E/C.10/AC.3/1991/L.2
1 March 1991

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Ninth session
5-15 March 1991
Item 2 of the provisional agenda*

ADOPTION OF THE AGENDA AND OTHER ORGANIZATIONAL MATTERS

Organization of the work of the session

Note by the Secretariat

The draft organization of work for the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting at its ninth session, annexed to the present note, has been prepared pursuant to relevant decisions of the General Assembly and the Economic and Social Council in order to facilitate the consideration of the agenda items within the time and services allocated to the Working Group.

The first meeting of the Working Group will be convened on Tuesday, 5 March 1991, at 10 a.m. Facilities will be available for two formal meetings each day. The meeting hours (Monday to Friday, inclusive) will normally be from 10 a.m. to 1 p.m. and from 3 p.m. to 6 p.m.

* E/C.10/AC.3/1991/1.

Annex

DRAFT ORGANIZATION OF WORK

Tuesday, 5 March

- | | | |
|-----------|------------|--|
| Morning | | Opening of the session. |
| | Item 1 | Election of officers. |
| | Item 2 | Adoption of the agenda and other organizational matters (E/C.10/AC.3/1991/L.1 and L.2). |
| | Item 3 (a) | Programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
Review of important current developments at the global and national levels in the field of accounting and reporting by transnational corporations on the basis of documentation received by the United Nations Centre on Transnational Corporations: global developments (E/C.10/AC.3/1991/2). |
| Afternoon | Item 3 (a) | Global developments (continued). |
| | Item 3 (a) | National developments (E/C.10/AC.3/1991/3 and Add.1). |

Wednesday, 6 March

- | | | |
|-----------|------------|--|
| Morning | Item 3 (b) | Discussion of accounting and reporting issues identified during the eighth session:
(i) Accounting for and by joint ventures (E/C.10/AC.3/1991/4). |
| Afternoon | Item 3 (b) | Discussion of accounting and reporting issues identified during the eighth session:
(iv) Organization of the accounting profession and the role and qualification of auditors (E/C.10/AC.3/1991/7). |

Informal consultations (Rapporteur and friends).

Thursday, 7 March

- | | | |
|---------|------------|--|
| Morning | Item 3 (b) | Discussion of accounting and reporting issues identified during the eighth session:
(ii) Accounting for environmental protection measures (E/C.10/AC.3/1991/5). |
|---------|------------|--|

/...

- Afternoon Item 3 (b) Discussion of accounting and reporting issues identified during the eighth session:
(iii) Accounting and reporting during and after the transition from State to private enterprises (E/C.10/AC.3/1991/6).
- Item 3 (e) Accounting and reporting issues arising out of the future code of conduct on transnational corporations (E/C.10/AC.3/1991/9).
- Informal consultations (Rapporteur and friends).

Friday, 8 March

- Morning Item 3 (f) Appropriate measures to give effect to the work of the Group (E/C.10/AC.3/1991/9).
- Item 3 (g) Renewal of the mandate and review of the objectives (E/C.10/AC.3/1991/9).
- Afternoon Item 3 (h) Ways and means of improving education, research and practical training in the field of accounting and reporting in member States.
- Item 3 (d) Further steps to be taken in relation to the development of the comprehensive information system (E/C.10/AC.3/1991/8).
- Informal consultations (Rapporteur and friends).

Monday, 11 March

- Morning Item 3 (c) Identification of accounting and reporting issues for discussion on a priority basis during future sessions.
- Item 4 Provisional agenda for the tenth session of the Group (E/C.10/AC.3/1991/L.4*).
- Afternoon Informal consultations (Rapporteur and friends).

Tuesday, 12 March

- Morning Informal consultations (Rapporteur and friends).
- Afternoon No meeting.

* To be issued.

Wednesday, 13 March

Morning and
afternoon

Expert discussion on environmental
accounting for developing countries.

Thursday, 14 March

Morning

Item 5

Adoption of the report of the Group on its
ninth session (E/C.10/AC.3/1991/L.3 and
addenda*).

Afternoon

No meeting.

Friday, 15 March

* To be issued.